

**701—63.13(452A) Form of invoice.** Whenever an invoice is required to be kept or prepared by Iowa Code chapter 452A, the following shall be the minimal requirements which must be complied with:

1. It must include the seller's name and address or identification number.
2. It must include the purchaser's name and address.
3. It must contain a serial number of three or more digits.
4. It must include the calendar date of purchase.
5. It must indicate the type of fuel purchased.
6. It must indicate the quantity of fuel purchased in gross gallons.
7. It must indicate the total purchase price.
8. If the purchase is of special fuel, the fact that the fuel tax is included must be indicated.
9. It must be prepared on paper which will prevent erasure or alteration.

This rule is intended to implement Iowa Code sections 452A.17 and 452A.60.